



# House of Representatives *State of Utah*

UTAH STATE CAPITOL COMPLEX • 350 STATE CAPITOL  
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## NOTICE OF BILL RETURNED TO RULES COMMITTEE

February 27, 2008

Mr. Speaker:

The Revenue and Taxation Committee has returned **H.B. 155, PROPERTY TAX - RESIDENTIAL EXEMPTION**, by Representative G. Froerer, to the Rules Committee without recommendation with the following amendments:

*1. Page 4, Lines 100 through 117:*

100 property in accordance with Section 59-2-103.

**(5) If a county assessor does not allow a property owner a residential exemption in accordance with this section, the property owner may file an application to appeal with the county board of equalization in accordance with the procedures described in Section 59-2-1004.**

101 ~~{(5)}~~ (6) (a) A property owner shall pay a penalty described in Subsection  
102 ~~{(5)}~~ (6) (b) for each tax

102 year the property owner:

103 (i) knowingly files a statement described in Subsection (2) with false information; or

104 (ii) falsely claims the owner's property is residential property that qualifies for a

105 residential exemption in Section 59-2-103.

106 (b) The penalty described in Subsection ~~{(5)}~~ (6) (a) is an amount equal to  
the sum of:

107 (i) the property tax that would have been due on the property without the residential  
108 exemption for the tax year in which:

109 (A) the property owner received the residential exemption; and

110 (B) violated Subsection ~~{(5)}~~ (6) (a); and

111 (ii) 10% of the amount described in Subsection ~~{(5)}~~ (6) (b)(i).

112 ~~[(4)]~~ ~~{(6)}~~ (7) (a) In accordance with Title 63, Chapter 46a, Utah  
Administrative Rulemaking

113 Act, the commission shall make rules providing:

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HB0155

Action Class



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- 114 (i) the form for the statement described in Subsection [~~(1)~~] (2); and  
115 (ii) the contents of the form for the statement described in Subsection [~~(1)~~] (2).  
116 (b) The commission shall make the form described in Subsection [~~(4)~~]  
    {~~(6)~~} (7) (a) available  
117 to counties.

Respectfully,

John Dougall  
Committee Chair

Voting: --

14 HB0155.HC1.WPD 2/27/08 11:47 am bhowe/BRH ADO/PVD

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Action Class



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